Rev. 1-10-03 Effective March 1998

DECLARATION AND POWER OF ATTORNEY FOR U.S. PATENT APPLICATION

() Original () Supplemental () Substitute (X) PCT () DESIGN

As a below named inventor, I hereby declare that: my residence, post office address and citizenship are as stated below next to my name; that I verily believe that I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural inventors are named below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

ERATIO	N SYSTEM AND METHOD FOR	OPERA	TING SAME		
	, filed	April 25,	, and with amended o	iments through _, or n September 30, 2004	
	rstand the content of the above-ider	ntified sp	ecification, including the	e claims, as amended by	
		formation	n known to me to be man	erial to patentability as	
sted belo	ow and have also identified below a	72 if this any appli	application is for a Desig cation for patent or inve	gn) of any application(s) ntor's certificate having	
	APPLICATION NO.	1		PRIORITY CLAIMED	
	2002-130315		May 2, 2002	YES	
	2002-198615	July 8, 2002		YES	
of this a ted State Regula	application is not disclosed in the p es Code §112, I acknowledge the tions, §1.56 which occurred between	rior Unite duty to d	ed States application in t lisclose information mat	he manner provided by erial to patentability as	
APPLICATION SERIAL NO.		U.S. FILING DATE		STATUS: PATENTED, PENDING, ABANDONED	
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	erial No. al Applic and unde e. to the P l Regular er Title 33 isted belocation or the action of this a ited State l Regular his appli	erial No	erial No	erial No	

No. 41,471, who together constitute the firm of WENDEROTH, LIND & PONACK, L.L.P., as well as any other attorneys and agents associated with Customer No. 000513, to prosecute this application and to transact all business in the U.S. Patent and Trademark Office

connected therewith:

ATTACHMENT C

I hereby authorize the U.S. attorneys and agents named herein to accept and follow instructions from Mitsuishi Law & Patent Office as to any action to be taken in the U.S. Patent and Trademark Office regarding this application without direct communication between the U.S. attorneys and myself. In the event of a change in the persons from whom instructions may be taken, the U.S. attorneys named herein will be so notified by me.

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I further declare that all statements made herein of my own knowledge are true, and that all statements on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

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The above application may be more particularly identified as follows:

U.S. Application Serial No. NEW Filing Date September 30, 2004

Applicant Reference Number FP0316-1 Atty Docket No. 2004-1468A

Title of Invention FUEL CELL POWER GENERATION SYSTEM AND METHOD FOR OPERATING SAME